



KATHLEEN
McGUINNESS
DELAWARE
STATE AUDITOR

*Diamond State Port Corporation
Financial Statement Audit
for Fiscal Year Ended June 30, 2021*

What Was Performed? A financial statement audit of the Diamond State Port Corporation for the fiscal year ended June 30, 2021, was performed.

Diamond State Port Corporation is a separate entity that is reported as part of the State's overall financial statements. The corporation serves the state by operating the Port of Wilmington, which is a full-service deep-water port and terminal.

Why This Engagement? This engagement was performed in accordance with 29 *Del. C.* § 8786, which requires that the books and accounts of the Diamond State Port Corporation be audited annually by an independent certified public accounting firm that is mutually agreed upon by the State Auditor and the Secretary of State.

What Was Found? It is my pleasure to report this audit contained an unmodified opinion.¹

The Diamond State Port Corporation Financial Statement Audit for fiscal year ended June 30, 2021, can be found on our website [here](#).

Please do not reply to this email. For any questions regarding the attached report, please contact State Auditor Kathleen K. McGuinness at 302-739-5055 or Kathleen.Mcguinness@delaware.gov.

¹ An unmodified opinion is sometimes referred to as a "clean" opinion. It is one in which the auditor expresses an opinion that the financial statements present fairly, in all material respects, an entity's financial position, results of operations and cash flows in conformity with generally accepted accounting principles.